

HONORABLE RONALD B. LEIGHTON

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

BRIAN NICKLAUS and TINA NICKLAUS,

Plaintiffs,

v.

UNITED STATES and COMMISSIONER
OF INTERNAL REVENUE,

Defendants.

Case No. C05-5824 RBL

ORDER DENYING PLAINTIFFS'
MOTION FOR RECONSIDERATION

This matter is before the Court on Plaintiffs' Motion for Reconsideration [Dkt. #16]. The Court has reviewed and considered the Motion.

Under Local Rule 7, Motions for Reconsideration are disfavored, and will ordinarily be denied absent a showing of manifest error, or a new factual or legal basis which could not have been raised earlier. Local Rule 7(h). This standard has not been met in this case, and the Court will not Reconsider its prior ruling [Dkt. #12].

It is ORDERED that Plaintiffs' Motion for Reconsideration [Dkt. #16] is DENIED.

DATED this 19th day of April, 2006.


RONALD B. LEIGHTON
UNITED STATES DISTRICT JUDGE